IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CUSTOMS APPEAL NO.57 OF 2007

M/s.I.G. Petrochemicals Ltd., .. Appellant.
Versus
The Union of India & Ors. .. Respondents.

AND
CENTRAL EXCISE APPEAL NO.106 OF 2007

M/s.I.G. Petrochemicals Ltd., .. Appellant.
Versus
The Union of India & Ors. .. Respondents.

Mr.J.J. Bhat, senior counsel with Ms.Shweta Jayakar i/by M/s.Khaitan & Jayakar for the appellant.

Mr.P.S. Setty with Ms.Heena P. Shah & Mr.H.P. Chaturvedi for the respondent in Customs Appeal No.57 of 2007.

Mr.A.S. Rao with Ms.Heena P. Shah & Mr.H.P. Chaturvedi for the respondents in Central Excise Appeal No.106 of 2007.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 12TH OCTOBER, 2007.

P.C. :

1. Considering the terminology used in Section 139C of the Customs Act and Section 35G of the Central Excise Act, in our opinion, these appeals relate to rate of duty and consequently are maintainable before the Supreme Court. In the light of that, appeals as filed are not maintainable.

2. With the aforesaid observation, both the appeals are disposed of. Liberty to parties to move the Hon’ble Supreme Court.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)